

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 20, 2004
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: O. Charlie Chewning, Jr., CPA, President; R. Stanley Vaughan, CPA, Vice President; Leonard W. Jones, CPA, Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Scott L. Cox, CPCU, CIC; and Arthur M. Winstead, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, Executive Director, NCACPA; Tom Chenoweth, CPA, Highland Publishing Company; and Curt Lee, Past President, NCSA.

CALL TO ORDER: President Chewning called the meeting to order at 10:14 a.m.

→ **MINUTES:** The minutes of the December 19, 2003, meeting were approved as amended.

FINANCIAL AND BUDGETARY ITEMS: The financial statements for December 2003 were accepted as submitted.

Messrs. Vaughan and Cox moved to approve the \$230.00 administrative fee for all initial candidates for the computer-based Uniform CPA Examination. Motion passed with six (6) affirmative and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: The Board reviewed the NASBA Examination Review Board's letter which stated that boards of accountancy could rely on the November 2003 Uniform CPA Examination grades and the accuracy of the candidate diagnostic reports.

STATE AND LOCAL ORGANIZATION ITEMS: The meeting time for the March 24, 2004, meeting was changed to 3:00 p.m. because of the joint meeting with the NCACPA that evening.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Vaughan moved and the Board approved the following recommendations of the Committee:

200307-031 - Close the case without prejudice.

200308-036 - Close the case without prejudice.

200309-043 - Close the case without prejudice and a Letter of Caution.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Cox moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Mark Allen Goodenow Jr.
Stephanie Phillips Keating

Edward Tompson Moore Jr.
Vivekanand C. Ramsaroop

Original Certificate Applications - The following were approved:

Wesley B. Allen
James R. Anderson
Christopher Douglas Andrews
Natasha Wooten Bargoil
Kiersten Lynn Barnes
Kenneth James Beam
Jessica Kaye Biddix
David McLeod Boggs
Desiree Conyers Bowling
Briana Lynn Bragg
Joshua Steven Branch
Kelly Lemons Brown
Adam Eli Buchanan
Laura Calabria
Amy Ellyne Carrillo
Timothy Alan Cobb
Matthew Scott Coffey
Derek Todd Craig
Linda Marie Czuhai
Tracey Russell Dail
Ginger Riggs Draper
Allison J. Dunn
Bobby Brian Dunn
David Jason Falcone
Kim Melanie Ferace

Sherri Lynn Freudiger
Julie Elizabeth Gardner
H. Allen Godwin
Mark Allen Goodenow Jr.
Jeremy Dean Hicks
Thomas Bradley Hicks
Matthew R. Hilker
Brent Anthony Horton
Adam Wencel Jacques
Stephanie Phillips Keating
Candice Miles Kish
Christian M. Kurtz
Aichun Li
Clair Freeman Marshall
Bernard Christian Massey
Ashley Matthews
George Lamont Matthews Sr.
Edward Tompson Moore Jr.
Beatrice N. Muganda-Slaughter
Jennifer Lynn Pettie
Emily Hardy Pickard
Rebecca Potter
Vivekanand C. Ramsaroop
Jennifer Jones Rivers
Eric Ryan Shander

Randall Elbert Sheffield
Nicole Kristina Simmons
Michael Anderson Spittle
Tony Dee Stallings
Jackie Renee Taylor
Jeffrey Allen Thompson
Cameron Michael Wallace
Jennifer Lynn Wallace
Michael Kevin Walsh

David Wesley Weaver
Summer Lowe Webbink
Kevin Michael Welch
Blake Franklin Williams
Donna Garner Willis
John Samuel Wright
Mei Chang Xie
Tami Lyn Yoshimoto

Reciprocal Certificate Applications - The following were approved:

Emily W. Ferguson
Katherine Newton Hinson
Thomas Andrew Jackson
Jared Heath James
John S. Jenkins
Christopher L. Kerstetter
Wade Edwin Kruse
Brooke Gabrielle Lariviere

George Thomas Lowe
Joseph W. Mulpas
Frank J. Sambor
Craig Walter Schubert
Dana Keith Smith
John P. Thomas
Joseph Henry Wasserman
Tina Marie Whitt

→ The Committee reviewed the reciprocal application submitted by David Harrison Stuart. Mr. Stuart failed to disclose a reckless driving conviction with his exam application when he sat as a North Carolina candidate, but he provided pertinent information with his reciprocal certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Ke Xu T02990
Arthur Brickman T02991
Kimberly Bennett Bushnell T02992
Norman Mallone Chandler T02993
Elizabeth K. Hartley T02994

Jefforie A. Kvilhaug T02995
Kevin Francis Reilly T02996
Joseph F. Ryan T02997
Monique D. Smith T02998
Thomas Britt Taylor T02999

Reinstatements - The following were approved:

Victor Wayne Bruce #23985
Lonnie Wayne Carraway #12701
Nathan Taylor Garrett Jr. #21965
William Bradley Jones #16576

Christopher Todd Long #25584
Catherine Ann Dorey Merrill #17491
Rodney Duane Van Scoy #19906

Firm Registrations - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Matt Barfield, CPA, PLLC
Charles C. Bivens, Jr., P.A.
Allred and Carrick, CPAs, P.C.
Diane Battles, CPA, PA
ALBERT M. FICKLING, II, CPA, PA
WILLA C. GOLD, CPA, PLLC
GUNN & COMPANY, C.P.A., P.A.
Angela Hall, CPA, P.A.
JAMES E. HALSTEAD, III, CPA, PLLC
Brian D. Henderson, CPA, PA
Hester & Turbyfill CPAs, PLLC

ALLAN MARSH, CPA, PC
HEIDI MOORE CPA, INC
Cynthia Peabody & Associates, CPA,
PLLC
JAMES B. PIERCE, C.P.A., P.A.
Prescott Chatellier Fontaine & Wilkinson,
LLP
KAREN S. ROCHE CPA, PLLC
Brenda H. Skinner CPA, PLLC
CHARLES W. TAYLOR, CPA, PA
Gaston D. Wilson, CPA, PA

Reclassifications - The Committee approved the request for retired status submitted by William H. Benson (#2906) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

CPE Matters

The Committee reviewed information provided by James Bailey Jordan (#16877). Mr. Jordan indicated on his 2003-2004 renewal that he completed his 2002 CPE by 6/30/03. However he only completed 31 hours by 6/30/03 (including 20 hours of carryover from 2001). Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

Staff recommended that the 2003 CPE audit sample be maintained at 250 licensees. The Committee approved staff recommendation.

Extension Requests - The Committee disapproved the following individuals for extension for completion of CPE:

Michael A. Nader #30449
Dolly Dillehay Parker #16802

George B. Walker #10394

Examinations - The Committee determined and approved the grades listed on the AICPA grade report sheets for the November 2003 CPA exam.

Rescind Form of Practice Statement - Mark J. Edwards (#17905) signed a Form of Practice Statement due to his employment. However, due to a change in the licensee's employment,

staff recommended that the statement be rescinded. The Committee approved staff recommendation.

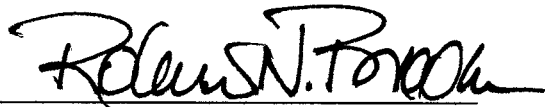
CLOSED SESSION: Messrs. Vaughan and Cox moved to enter Closed Session to discuss legal matters with staff and Legal Counsel. Motion passed.

PUBLIC SESSION: Messrs. Cox and Winstead moved to re-enter Public Session to continue with the Agenda. Motion passed.


ADJOURNMENT: Messrs. Cox and Jones moved to adjourn the meeting at 12:18 pm. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director


O. Charlie Chewning, Jr., CPA
President